

1350



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR SALES TAX EXEMPTION FOR FOODSTUFFS SOLD  
TO CERTAIN NONPROFIT ORGANIZATIONS**

Mail to: SC Department of Revenue, License and Registration  
Columbia, South Carolina 29214-0140

**ST-396**  
(Rev. 7/21/08)  
5074

[Code Section 12-36-2120(10)(B)(C)(D)]

Provide all information requested. For assistance call (803) 896-1350.

1. Name of Organization \_\_\_\_\_
2. Location Address \_\_\_\_\_
3. Mailing Address \_\_\_\_\_
4. City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
5. Phone Number \_\_\_\_\_ FEI Number \_\_\_\_\_
6. If your organization is a non-profit organization, does your organization have a letter from the IRS granting an exemption from federal tax?
  - ☐ Yes (Attach copy.)
  - ☐ No (You must attach a copy of the organization's charter and by laws and any other documents or statements appropriate or necessary to verify nonprofit status.)

Briefly explain the purpose of your organization. \_\_\_\_\_

7. If your organization is a public organization, briefly explain the purpose of your organization and attach a copy of supporting documentation. \_\_\_\_\_

Check the Applicable Exemption.

( ) Meals or foodstuffs provided to elderly or disabled persons at home by nonprofit organizations that receive only charitable contributions in addition to sale proceeds from the meals;

( ) Foodstuffs, either prepared or packaged for the homeless or needy that are sold to nonprofit organizations, or foodstuffs that are subsequently sold or donated by a nonprofit organization to another nonprofit organization. This sub item is only applicable to foodstuffs, which are eligible for purchase under the USDA food stamp program;

( ) Meals or foodstuffs prepared or packaged that are sold to public or nonprofit organizations for congregate or in-home service to the homeless or needy or disabled adults over eighteen years of age or individuals over sixty years of age. This sub item only applies to meals and foodstuffs eligible for purchase under the USDA food stamp program.

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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